



CITY OF POOLER, GEORGIA

2023 Proposed City Budget

CITY OF POOLER, GEORGIA

2023 Proposed Budget

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Priorities

- ✓ Continuing to fund infrastructure projects throughout the City (i.e., roads, drainage, WWTP)

Issues

General

- Inflation
- Fuel costs
- Recession concerns

Personnel and employee benefits

- Payroll and employee benefits are budgeted at \$19,420,200 and represent 48.4% of total annual expenditures.
- Medical insurance benefits increased approximately 18.3% or \$431,110 increasing annual group insurance expenditures to \$2,793,400. Group insurance expenditures represent 51.1% of employee benefit expenditures and 7.0% of total annual expenditures.

Capital asset additions and replacements

- Approximately \$1.27 million invested in capital expenditures.

Assumptions

1. Successful negotiation of the local option sales tax (LOST) certificate of distribution.
2. Annual growth in local option sales tax (LOST) revenue is estimated to be 10.4% compared to the prior year budgeted amount resulting in approximately \$9.5 million. LOST revenue is currently 13.9% ahead of 2021.
3. Total increase in the 2022 net property tax digest was 16.6%. Reassessment of existing real property accounted for 9.7% of the increase and new growth accounted for 6.9% of the increase.
4. The City's current millage rate is 4.263 mills. Property tax revenue is budgeted at \$8.4 million.

CITY OF POOLER, GEORGIA

General Fund 2023 Budget Summary

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
Revenues					
Taxes	\$ 22,999,799	\$ 23,049,700	\$ 24,271,000	\$ 1,221,300	
Licenses and permits	1,360,347	922,750	1,172,000	249,250	
Intergovernmental	446,723	520,655	415,000	(105,655)	
Charges for services	2,953,470	3,098,860	3,461,000	362,140	
Fines and forfeitures	878,082	900,000	850,000	(50,000)	
Interest	10,655	10,000	135,000	125,000	
Contributions and donations	1,667,030	15,000	17,000	2,000	
Miscellaneous	92,033	68,390	71,000	2,610	
Total revenues	<u>30,408,139</u>	<u>28,585,355</u>	<u>30,392,000</u>	<u>1,806,645</u>	6.32%
Expenditures					
General government	3,260,337	4,001,515	4,049,225	47,710	
Judicial	417,902	419,790	485,099	65,309	
Public safety	12,112,556	13,893,485	14,836,305	942,820	
Public works	5,573,102	5,806,870	6,933,251	1,126,381	
Health and welfare	142,684	159,620	200,275	40,655	
Recreation and parks	1,728,302	1,949,635	1,828,775	(120,860)	
Housing and development	908,181	1,033,860	1,417,425	383,565	
Debt service	349,307	483,880	441,995	(41,885)	
Total expenditures	<u>24,492,371</u>	<u>27,748,655</u>	<u>30,192,350</u>	<u>2,443,695</u>	8.81%
Excess (deficiency) of revenues over (under) expenditures	<u>5,915,768</u>	<u>836,700</u>	<u>199,650</u>	<u>(637,050)</u>	
Other financing sources (uses)					
Interfund transfers in	1,046,206	950,000	1,075,000	125,000	
Damaged property recoveries	18,449	-	-	-	
Sale of surplus equipment	139,098	-	-	-	
General long-term debt issued	54,964	2,762,600	-	(2,762,600)	
Interfund transfers out	(3,297,243)	(6,084,110)	(1,274,650)	4,809,460	
Total other financing sources (uses)	<u>(2,038,526)</u>	<u>(2,371,510)</u>	<u>(199,650)</u>	<u>2,171,860</u>	-91.58%
Net change in fund balance	<u>\$ 3,877,242</u>	<u>\$ (1,534,810)</u>	<u>\$ -</u>	<u>\$ 1,534,810</u>	

NOTES:

CITY OF POOLER, GEORGIA

General Fund Revenues

Account Description	2021 Actual	Amended 2022 Budget	Proposed 2023 Budget	\$ Inc (Dec) Over Prior Year Budget	
Taxes					
General property taxes	\$ 11,303,876	\$ 11,478,500	\$ 11,753,000	\$ 274,500	
General sales and use taxes	8,618,039	8,608,200	9,250,000	641,800	
Selective sales and use taxes	1,092,937	985,000	1,137,000	152,000	
Business taxes	1,964,460	1,966,000	2,115,000	149,000	
Penalties and interest	20,487	12,000	16,000	4,000	
Total tax revenue	<u>22,999,799</u>	<u>23,049,700</u>	<u>24,271,000</u>	<u>1,221,300</u>	5.30%
Licenses and permits					
Business licenses	168,723	176,000	372,000	196,000	
Other business license fees	41,302	26,000	30,000	4,000	
Zoning and land use permits	115,701	60,000	70,000	10,000	
Regulatory fees	1,034,621	660,750	700,000	39,250	
Total licenses and permits	<u>1,360,347</u>	<u>922,750</u>	<u>1,172,000</u>	<u>249,250</u>	27.01%
Intergovernmental revenue					
Federal government grants	(4,443)	115,655	-	(115,655)	
State government grants	289,272	245,000	250,000	5,000	
Local grants	161,894	160,000	165,000	5,000	
Total intergovernmental revenue	<u>446,723</u>	<u>520,655</u>	<u>415,000</u>	<u>(105,655)</u>	-20.29%
Charges for services					
General government	241,478	701,360	926,000	224,640	
Public safety	202,975	65,000	70,000	5,000	
Sanitation	2,219,805	2,040,000	2,185,000	145,000	
Recreation	289,212	292,500	280,000	(12,500)	
Total charges for services	<u>2,953,470</u>	<u>3,098,860</u>	<u>3,461,000</u>	<u>362,140</u>	11.69%
Fines and forfeitures					
Court revenues	878,082	900,000	850,000	(50,000)	
Total fines and forfeitures	<u>878,082</u>	<u>900,000</u>	<u>850,000</u>	<u>(50,000)</u>	-5.56%
Investment income					
Interest income	10,655	10,000	135,000	125,000	
Total investment income	<u>10,655</u>	<u>10,000</u>	<u>135,000</u>	<u>125,000</u>	1250.00%
Contributions and donations					
Contributions and donations	1,667,030	15,000	17,000	2,000	
Total contributions and donations	<u>1,667,030</u>	<u>15,000</u>	<u>17,000</u>	<u>2,000</u>	13.33%
Miscellaneous revenue					
Rents and royalties	66,077	67,920	71,000	3,080	
Other miscellaneous revenue	25,956	470	-	(470)	
Total miscellaneous revenue	<u>92,033</u>	<u>68,390</u>	<u>71,000</u>	<u>2,610</u>	3.82%
Total general fund revenue	<u>\$ 30,408,139</u>	<u>\$ 28,585,355</u>	<u>\$ 30,392,000</u>	<u>\$ 1,806,645</u>	6.32%

CITY OF POOLER, GEORGIA

General Government

Account Description	2021 Actual	Amended 2022 Budget	Proposed 2023 Budget	\$ Inc (Dec) Over Prior Year Budget	
1000 - General government					
51 - Personnel services and benefits	\$ 1,806,542	\$ 2,096,130	\$ 2,146,435		
52 - Purchased services	1,250,230	1,593,625	1,565,430		
53 - Supplies	203,565	311,760	337,360		
Total general government	\$ 3,260,337	\$ 4,001,515	\$ 4,049,225	\$ 47,710	1.19%
1000 - General government					
1110 - City council	\$ 116,728	\$ 127,870	\$ 126,780		
1130 - City clerk	133,465	169,580	208,765		
1320 - City manager	457,657	524,170	614,375		
1510 - Financial administration	844,159	868,510	930,805		
1530 - Legal administration	151,128	200,500	151,700		
1535 - Information technology	266,938	614,485	706,160		
1540 - Human resources	439,083	483,345	400,135		
1555 - Risk management	335,561	365,000	390,000		
1565 - General government buildings	468,401	600,625	458,205		
1595 - General administrative fees	47,217	47,430	62,300		
	\$ 3,260,337	\$ 4,001,515	\$ 4,049,225		

NOTES:

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Municipal Court

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
2650 - Municipal Court					
51 - Personnel services and benefits	\$ 191,953	\$ 210,690	\$ 278,215		
52 - Purchased services	193,559	206,600	205,384		
53 - Supplies	32,390	2,500	1,500		
Total municipal court	<u>\$ 417,902</u>	<u>\$ 419,790</u>	<u>\$ 485,099</u>	\$ 65,309	15.56%

NOTES:

Personnel and benefits:

1. Added a municipal court clerk position

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Public Safety

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
3000 - Public Safety					
51 - Personnel services and benefits	\$ 9,901,571	\$ 11,522,385	\$ 12,585,045		
52 - Purchased services	838,045	942,490	895,451		
53 - Supplies	1,372,940	1,428,610	1,355,809		
Total public safety	<u>\$ 12,112,556</u>	<u>\$ 13,893,485</u>	<u>\$ 14,836,305</u>	\$ 942,820	6.79%
3000 - Public Safety					
3200 - Police Department	\$ 6,032,383	\$ 6,965,520	\$ 7,445,141		
3500 - Fire Department	6,080,173	6,927,965	7,391,164		
	<u>\$ 12,112,556</u>	<u>\$ 13,893,485</u>	<u>\$ 14,836,305</u>		

NOTES:

Personnel and benefits:

1. Police department includes funding for six positions that are currently vacant
2. Fire department includes funding for five positions that are currently vacant
3. One Firefighter/EMS position was added to the fire department

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Public Works

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
4000 - Public Works					
51 - Personnel services and benefits	\$ 1,350,099	\$ 1,963,945	\$ 2,122,005		
52 - Purchased services	3,032,266	2,764,080	3,579,595		
53 - Supplies	1,190,737	1,078,845	1,231,651		
Total public works	<u>\$ 5,573,102</u>	<u>\$ 5,806,870</u>	<u>\$ 6,933,251</u>	\$ 1,126,381	19.40%
4000 - Public Works					
4100 - Public Works Administration	\$ -	\$ 712,500	\$ 760,515		
4200 - Roads and streets	1,872,784	1,784,250	2,394,145		
4250 - Storm drainage	1,017,891	861,655	895,705		
4251 - Canal maintenance	381,634	297,815	521,816		
4500 - Solid waste and recycling	1,803,539	1,712,730	1,932,550		
4900 - Fleet maintenance	497,254	437,920	428,520		
	<u>\$ 5,573,102</u>	<u>\$ 5,806,870</u>	<u>\$ 6,933,251</u>		

NOTES:

Purchased services:

1. Roads and streets include \$471,000 for paving and road striping; \$248,000 related to water line projects
2. Canal maintenance includes \$94,000 for canal bank repairs and improvements

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Health and Welfare

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
5520 - Senior Citizens Center					
51 - Personnel services and benefits	\$ 88,959	\$ 92,380	\$ 118,255		
52 - Purchased services	32,816	37,890	46,970		
53 - Supplies	20,909	29,350	35,050		
Total senior citizens center	<u>\$ 142,684</u>	<u>\$ 159,620</u>	<u>\$ 200,275</u>	\$ 40,655	25.47%

NOTES:

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Recreation and Parks

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>
6000 - Recreation and Parks				
51 - Personnel services and benefits	\$ 1,047,287	\$ 1,246,465	\$ 1,109,140	
52 - Purchased services	260,264	271,330	291,140	
53 - Supplies	420,751	431,840	428,495	
Total recreation and parks	<u>\$ 1,728,302</u>	<u>\$ 1,949,635</u>	<u>\$ 1,828,775</u>	\$ (120,860) -6.20%
 6000 - Recreation and Parks				
6100 - Recreation	\$ 1,608,855	\$ 1,216,410	\$ 1,199,665	
6220 - Parks	119,447	733,225	629,110	
	<u>\$ 1,728,302</u>	<u>\$ 1,949,635</u>	<u>\$ 1,828,775</u>	

NOTES:

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Housing and Development

Account Description	2021 Actual	Amended 2022 Budget	Proposed 2023 Budget	\$ Inc (Dec) Over Prior Year Budget	
7000 - Housing and Development					
51 - Personnel services and benefits	\$ 596,633	\$ 749,455	\$ 802,305		
52 - Purchased services	299,796	261,745	575,470		
53 - Supplies	11,752	22,660	39,650		
Total housing and development	\$ 908,181	\$ 1,033,860	\$ 1,417,425	\$ 383,565	37.10%
 7000 - Housing and Development					
7200 - Inspections	\$ 300,076	\$ 325,810	\$ 425,700		
7410 - Planning and Zoning	519,178	570,955	824,405		
7420 - Code Enforcement	88,927	137,095	167,320		
	\$ 908,181	\$ 1,033,860	\$ 1,417,425		

NOTES:

Purchased services:

1. Inspections - permitting review software
2. Planning and Zoning – increase in the number of EOM plan reviews
3. Planning and Zoning – Main Street master plan development

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Debt Service Expenditures

<u>Account Description</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
8000 - Debt Service					
58 - Debt Service	<u>\$ 349,307</u>	<u>\$ 483,880</u>	<u>\$ 441,995</u>	<u>\$ (41,885)</u>	-8.66%

<u>Debt Obligation</u>	<u>Start Date</u>	<u>End Date</u>	<u>Interest Rate</u>	<u>Balance 12/31/22</u>
Fire station project	Feb-12	Dec-26	3.26%	\$ 150,275
2013 Pierce impel triple combination	Mar-14	Mar-23	3.28%	49,414
2009 Pierce arrow xt 100' platform	Mar-15	Mar-23	3.28%	85,102
Fire breathing apparatus and tanks	Apr-17	Apr-27	3.08%	140,469
(2) 2021 Pierce Enforcer pumpers	Mar-22	Mar-22	3.08%	1,163,443
				<u>\$ 1,588,703</u>

NOTES:

CITY OF POOLER, GEORGIA

Other Financing Sources (Uses)

<u>ACCOUNT DESCRIPTION</u>	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>Inc (Dec) Over Prior Year Budget</u>	
Other financing sources					
Interfund transfers in	\$ 1,046,206	\$ 950,000	\$ 1,075,000	\$ 125,000	
Reimbursements for damaged property	18,449	-	-	-	
Proceeds of capital asset dispositions	139,098	-	-	-	
General long-term debt issued	54,964	2,762,600	-	(2,762,600)	
Other financing uses					
Interfund transfers out	(3,297,243)	(6,084,110)	(1,274,650)	4,809,460	
Total other financing sources (uses)	<u>\$ (2,038,526)</u>	<u>\$ (2,371,510)</u>	<u>\$ (199,650)</u>	<u>\$ 2,171,860</u>	-91.58%

NOTES:

1. Transfer in from Accommodation Excise Tax Fund
2. Transfer out to the Local Resources capital projects fund

CITY OF POOLER, GEORGIA

Tree Fund 2023 Budget

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Revenues					
Private contributions and donations	\$ 1,734,750	\$ -	\$ -	\$ -	
Interest income	415	-	2,400	2,400	
Total revenues	<u>1,735,165</u>	<u>-</u>	<u>2,400</u>	<u>2,400</u>	
Expenditures					
Parks	146,503	382,000	484,000	102,000	
Total expenditures	<u>146,503</u>	<u>382,000</u>	<u>484,000</u>	<u>102,000</u>	26.70%
Excess (deficiency) of revenues over (under) expenditures	<u>1,588,662</u>	<u>(382,000)</u>	<u>(481,600)</u>	<u>(99,600)</u>	
Other financing sources (uses)					
Interfund transfers in	437,852	-	-	-	
Total other financing sources (uses)	<u>437,852</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Net change in fund balance	<u>\$ 2,026,514</u>	<u>\$ (382,000)</u>	<u>\$ (481,600)</u>	<u>\$ (99,600)</u>	

NOTES:

1. Carried forward projects to enlarge the pond, enhance landscaping and add parking lot at Memorial Park. In addition, expenditures for maintenance of tree canopy have been added to the 2023 budget.

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Accommodation Excise Tax Fund 2023 Budget

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Revenues					
Accommodations excise tax	\$ 2,092,412	\$ 1,900,000	\$ 2,150,000	\$ 250,000	
Total revenues	<u>2,092,412</u>	<u>1,900,000</u>	<u>2,150,000</u>	<u>250,000</u>	13.16%
Expenditures					
Tourism	1,046,206	950,000	1,075,000	125,000	
Total expenditures	<u>1,046,206</u>	<u>950,000</u>	<u>1,075,000</u>	<u>125,000</u>	13.16%
Excess (deficiency) of revenues over (under) expenditures	<u>1,046,206</u>	<u>950,000</u>	<u>1,075,000</u>	<u>125,000</u>	
Other financing sources (uses)					
Interfund transfers out	(1,046,206)	(950,000)	(1,075,000)	(125,000)	
Total other financing sources (uses)	<u>(1,046,206)</u>	<u>(950,000)</u>	<u>(1,075,000)</u>	<u>(125,000)</u>	
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

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SPLOST Fund 2023 Budget

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Revenue					
SPLOST	\$ 6,225,171	\$ 6,200,000	\$ 6,200,000	\$ -	
Interest income	1,885	2,000	18,600	16,600	
Total revenue	<u>6,227,056</u>	<u>6,202,000</u>	<u>6,218,600</u>	<u>16,600</u>	0.27%
Expenditures					
Public safety	-	1,166,170	123,500	(1,042,670)	
Roads and streets	258,831	774,400	166,100	(608,300)	
Storm drainage	2,394,387	648,770	278,400	(370,370)	
Recreation	32,703	156,960	2,946,100	2,789,140	
Debt service	1,499,527	1,499,530	-	(1,499,530)	
Total expenditures	<u>4,185,448</u>	<u>4,245,830</u>	<u>3,514,100</u>	<u>(731,730)</u>	-17.23%
Change in fund balance	<u>\$ 2,041,608</u>	<u>\$ 1,956,170</u>	<u>\$ 2,704,500</u>	<u>\$ 748,330</u>	

NOTES:

1. Current referendum (SPLOST VII) runs October 1, 2020 through September 30, 2026; estimated proceeds are \$25,644,300,
2. The SPLOST fund reports project length budgets,
3. The following table summarizes outstanding project commitments:

Project commitments in progress:

	<u>Project Commitment</u>	<u>Project Expenditures</u>	<u>Remaining Commitment</u>
Jimmy Deloach fire station	\$ 1,272,540	\$ 1,149,040	\$ 123,500
Quacco Road widening	874,415	708,315	166,100
Pipemakers canal	2,370,140	2,091,740	278,400
Tennis complex	3,033,100	87,000	2,946,100
	<u>\$ 7,550,195</u>	<u>\$ 4,036,095</u>	<u>\$ 3,514,100</u>

CITY OF POOLER, GEORGIA

Local Resources Capital Projects Fund 2023 Budget

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	<u>% Inc (Dec) Over Prior Year Budget</u>
Inflows					
Transfers from other funds	\$ 2,859,391	\$ 6,084,110	\$ 1,274,650	\$ (4,809,460)	
Total inflows	<u>2,859,391</u>	<u>6,084,110</u>	<u>1,274,650</u>	<u>(4,809,460)</u>	-79.05%
Outflows					
General administration	306,206	59,000	474,100	415,100	
Public safety	1,824,748	3,359,125	140,000	(3,219,125)	
Public works	717,048	2,221,080	622,850	(1,598,230)	
Recreation	11,389	444,905	37,700	(407,205)	
Total outflows	<u>2,859,391</u>	<u>6,084,110</u>	<u>1,274,650</u>	<u>(4,809,460)</u>	-79.05%
Change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	

NOTES:

General administration:

Audio/video equipment	\$ 11,015	\$ -	\$ -
Vehicle	46,305	-	58,000
Computer equipment/software	42,182	59,000	14,100
Other equipment	19,282	-	12,000
Buildings and improvements	-	-	390,000
Real property	187,422	-	-
	<u>306,206</u>	<u>59,000</u>	<u>474,100</u>

Public safety:

Vehicle(s)	150,748	415,145	-
Fire trucks	1,674,000	1,275,700	-
Radios - E911	-	1,486,900	-
Other equipment	-	181,380	140,000
	<u>1,824,748</u>	<u>3,359,125</u>	<u>140,000</u>

Public works:

Street and road projects	255,943	1,822,210	550,000
Drainage and canal improvements	-	49,000	72,850
Buildings	116,214	303,870	-
Vehicle(s)	150,240	34,000	-
Heavy equipment	78,661	-	-
Other equipment	115,990	12,000	-
	<u>717,048</u>	<u>2,221,080</u>	<u>622,850</u>

Recreation:

Vehicle	-	66,000	-
Other equipment	11,389	378,905	37,700
	<u>11,389</u>	<u>444,905</u>	<u>37,700</u>

Totals	<u>\$ 2,859,391</u>	<u>\$ 6,084,110</u>	<u>\$ 1,274,650</u>
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CITY OF POOLER, GEORGIA

Water and Sewer Fund 2023 Budget Summary

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Operating revenues					
Charges for services	\$ 10,246,705	\$ 9,792,498	\$ 10,051,533		
Total operating revenues	<u>10,246,705</u>	<u>9,792,498</u>	<u>10,051,533</u>	\$ 259,035	2.65%
Operating expenses					
Sewer and WWTP	4,767,693	5,213,914	5,706,315		
Water	3,851,749	4,132,584	4,216,518		
Total operating expenses	<u>8,619,442</u>	<u>9,346,498</u>	<u>9,922,833</u>	576,335	6.17%
Operating income	<u>1,627,263</u>	<u>446,000</u>	<u>128,700</u>		
Non-operating revenue (expense)					
Interest income	15,347	15,000	71,300		
Interest expense	(687,070)	(461,000)	(200,000)		
Insurance recoveries	624,733	-	-		
Total Non-operating revenue (expense)	<u>(46,990)</u>	<u>(446,000)</u>	<u>(128,700)</u>	317,300	-71.14%
Income before capital contributions	<u>1,580,273</u>	<u>-</u>	<u>-</u>		
Capital contributions					
Tap fees	704,750	250,000	350,000		
Capital cost recovery fees	2,443,899	905,900	2,538,810		
Total capital contributions	<u>3,148,649</u>	<u>1,155,900</u>	<u>2,888,810</u>	1,732,910	149.92%
Net change in net position	<u>\$ 4,728,922</u>	<u>\$ 1,155,900</u>	<u>\$ 2,888,810</u>		

NOTES:

CITY OF POOLER, GEORGIA

Water and Sewer Fund 2023 Budget Detail

	<u>2021 Actual</u>	<u>Amended 2022 Budget</u>	<u>Proposed 2023 Budget</u>	<u>\$ Inc (Dec) Over Prior Year Budget</u>	
Operating revenues					
Charges for services:					
Water charges	\$ 4,407,013	\$ 4,052,500	\$ 4,250,500	\$ 198,000	
Sewer charges	5,727,592	5,647,998	5,684,533	36,535	
Miscellaneous charges	112,100	92,000	116,500	24,500	
Total operating revenue	<u>10,246,705</u>	<u>9,792,498</u>	<u>10,051,533</u>	<u>259,035</u>	2.65%
Operating expenses					
4300 - Sewer and WWTP					
52 - Purchased services	1,470,150	1,531,574	1,977,950	446,376	
53 - Supplies	1,912,067	1,901,660	1,965,150	63,490	
55 - Interfund charges	-	250,680	263,215	12,535	
56 - Depreciation	1,385,476	1,530,000	1,500,000	(30,000)	
Total sewer and WWTP	<u>4,767,693</u>	<u>5,213,914</u>	<u>5,706,315</u>	<u>492,401</u>	9.44%
4400 - Water operations					
51 - Personnel services and benefits	951,695	800,820	820,645	19,825	
52 - Purchased services	424,357	681,579	560,020	(121,559)	
53 - Supplies	2,032,038	1,998,505	2,122,638	124,133	
55 - Interfund charges	-	250,680	263,215	12,535	
56 - Depreciation	443,659	401,000	450,000	49,000	
Total water operations	<u>3,851,749</u>	<u>4,132,584</u>	<u>4,216,518</u>	<u>83,934</u>	2.03%
Total operating expenses	<u>8,619,442</u>	<u>9,346,498</u>	<u>9,922,833</u>	<u>576,335</u>	6.17%
Operating income	<u>1,627,263</u>	<u>446,000</u>	<u>128,700</u>	<u>(317,300)</u>	
Non-operating revenue (expense)					
Interest income	15,347	15,000	71,300	56,300	
Interest expense	(687,070)	(461,000)	(200,000)	261,000	
Insurance recoveries	624,733	-	-	-	
Total Non-operating revenue (expense)	<u>(46,990)</u>	<u>(446,000)</u>	<u>(128,700)</u>	<u>317,300</u>	-71.14%
Income before capital contributions	<u>1,580,273</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Capital contributions					
Tap fees	704,750	250,000	350,000	100,000	
Capital cost recovery fees	2,443,899	905,900	2,538,810	1,632,910	
Total capital contributions	<u>3,148,649</u>	<u>1,155,900</u>	<u>2,888,810</u>	<u>1,732,910</u>	149.92%
Net change in net position	<u>\$ 4,728,922</u>	<u>\$ 1,155,900</u>	<u>\$ 2,888,810</u>	<u>\$ 1,732,910</u>	

NOTES:

1. Completion date for wastewater treatment plant expansion has been revised to December 2023
2. Completion date for the Savannah Quarters force main project has been revised to August 2023
3. East Highway 80 12" water main replacement